



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Division of Program Compliance – Audits Branch  
1600 9<sup>th</sup> Street, Sacramento, CA 95814  
(916) 445-1554, FAX (916) 445-1588

May 16, 2008

Tom Sherry, MFT, Director  
Sutter/Yuba Mental Health Services  
P.O. Box 1520  
Yuba City, CA 95991

Dear Mr. Sherry:

## AUDIT REPORT – SUTTER / YUBA MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sutter / Yuba Mental Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

### NET PROGRAM COSTS

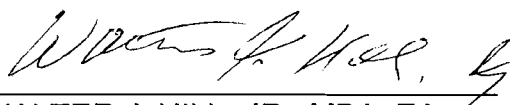
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,126,202	\$ 4,150,933	\$ 24,731
Federal Share of Health Families/Medi-Cal	\$ 50,800	\$ 53,602	\$ 2,802
State General Funds EPSDT Due State	\$ 1,437,273	\$ 1,418,418	\$ (18,854)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Tom Sherry, MFT, Director  
May 16, 2008  
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA  
Chief of Audits



CHUKWUEMEKA OKEMIRI, CPA  
Supervisor, Northern Region Audits

Enclosures

Certified Mail

Sutter-Yuba  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<b><u>NET REIMBURSABLE MEDI-CAL</u></b>				
<b><u>PROGRAM COSTS</u></b>				
COUNTY - FFP				
MEDI-CAL - FFP	(Sch. 2a)	\$ 3,320,210	\$ 117,525	\$ 3,437,735
HEALTHY FAMILIES - FFP	(Sch. 2a)	33,767	2,804	36,571
TOTAL FFP - COUNTY PROVIDER		<u>\$ 3,353,977</u>	<u>\$ 120,330</u>	<u>\$ 3,474,307</u>
CONTRACT PROVIDERS - FFP				
MEDI-CAL - FFP	(Sch. 3b)	\$ 805,992	\$ (92,794)	\$ 713,198
HEALTHY FAMILIES - FFP	(Sch. 3b)	17,033	(2)	17,031
TOTAL FFP - CONTRACT PROVIDER		<u>\$ 823,025</u>	<u>\$ (92,796)</u>	<u>\$ 730,229</u>
<b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP		\$ 4,126,202	\$ 24,731	\$ 4,150,933
HEALTHY FAMILIES - FFP		50,800	2,802	53,602
TOTAL FFP - CONTRACT PROVIDER		<u>\$ 4,177,002</u>	<u>\$ 27,534</u>	<u>\$ 4,204,536</u>
<b><u>SUMMARY OF STATE GENERAL FUNDS</u></b>				
EPSTD - SGF	(Sch. 4)	<u>\$ 1,437,273</u>	<u>\$ (18,854)</u>	<u>\$ 1,418,418</u>

Sutter-Yuba  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,325,555	145,549	5,471,104
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	27,245	(299)	26,946
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	51,678	(3,158)	48,520
9. Total		<u>\$ 5,404,478</u>	<u>\$ 142,092</u>	<u>\$ 5,546,570</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	3,035	61,025	64,060
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 3,035</u>	<u>\$ 61,025</u>	<u>\$ 64,060</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,349,765	84,225	5,433,990
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	51,678	(3,158)	48,520
25. Total		<u>\$ 5,401,443</u>	<u>\$ 81,067</u>	<u>\$ 5,482,510</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Sutter-Yuba  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL		Audit		
		As Settled	Adjustments	As Audited
<b><u>Amount Negotiated Rates Exceed Cost</u></b>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>Medi-Cal Administrative Reimbursement</u></b>				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,068,728	\$ (5,109)	\$ 1,063,619
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 810,928	\$ 370,092	\$ 1,181,020
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 810,928</u>	<u>\$ 252,691</u>	<u>\$ 1,063,619</u>
<b><u>Healthy Families Administrative Reimbursement</u></b>				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 7,776	\$ (316)	\$ 7,460
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 10,422	\$ 10,422
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 7,460</u>	<u>\$ 7,460</u>
<b><u>Utilization Review Reimbursement</u></b>				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 176,180	\$ (68,054)	\$ 108,126
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 34,566</u>	<u>\$ 13,122</u>	<u>\$ 47,688</u>
<b><u>Net SD/MC Reimbursement - FFP</u></b>				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,747,486	\$ 35,991	\$ 2,783,477
46. Enhanced (Children)	(MH1979, Ln 17,17A)	17,842	(194)	17,648
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	405,464	126,346	531,810
50. U.R. Skilled Professional	(MH1979, Ln 14)	132,135	(51,041)	81,094
51. U.R. Other	(MH1979, Ln 15)	17,283	6,561	23,844
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 3,320,210</u>	<u>\$ 117,662</u>	<u>\$ 3,437,872</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	<u>0</u>	<u>137</u>	<u>137</u>
56. Total SD/MC Reimbursement - FFP		<u>\$ 3,320,210</u>	<u>\$ 117,525</u>	<u>\$ 3,437,735</u>
<b><u>Net Healthy Families Reimbursement - FFP</u></b>				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 33,767	\$ (2,063)	\$ 31,704
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	4,868	4,868
60. Total Healthy Families Reimbursement - FFP		<u>\$ 33,767</u>	<u>\$ 2,804</u>	<u>\$ 36,571</u>
61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 3,353,977</u>	<u>\$ 120,330</u>	<u>\$ 3,474,307</u>
				(To Sch. 1)

Sutter-Yuba  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Regular M/Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost	Regular M/Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost
		I	N	P	A	F	I	E	N	T	
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00396	MILHOUS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,537	\$ 0	\$ 0	\$ 30,537	\$ 0
00457	SUNNY HILLS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,916			\$ 2,916	\$ 0
00529	WILLOW GLEN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,465			\$ 25,465	\$ 0
00541	CHARIS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 63,022	\$ 34,782		\$ 97,804	\$ 0
01042	VICTOR COMMUNITY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,205,563	\$ 7,674		\$ 1,213,237	\$ 26,080
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0

\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,327,503	\$ 42,456	\$ 0	\$ 1,369,959	\$ 26,080
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Sutter-Yuba  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	6,899,032	(95,083)	6,803,949
(2) Total SD/MC Claims	8,628,013	0	8,628,013
(3) Percent % (Line 1/Line 2)	79.96%	-1.10%	78.86%
(4) EPSDT Claims	4,186,980	0	4,186,980
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	3,347,909	(46,106)	3,301,803
(6) Cost Settled Baseline for EPSDT	357,602	0	357,602
(7) Net Cost Settlement Amount (Line 5 - Line 6)	2,990,307	(46,106)	2,944,201
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	1,452,093	(22,390)	1,429,704
(8a) FY 2001-02 EPSDT settlement	1,303,889	12,959	1,316,848
(8b) Annual Local Growth (L. 8 - 8a)	148,204	(35,348)	112,856
(9) County Match 10% of Local Growth (8b x 10%)	14,820	(3,535)	11,286
(10) Net cost settlement amount (L. 8 - 9)	1,437,273	(18,854)	1,418,418
(9) SGF Distribution (Settled and Audited)	1,437,273	0	1,437,273
(10) SGF Due (State)	0	(18,854)	(18,854)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY2002-2003, includes increase for FFS/MC provider rate increase.
- (7) Settlement amount prior to 10% match calculation (8)-(9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (13) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To reclassify from Other Adjustments based on the County Records.	\$ (2,805,071)	(\$170,882)	\$ (2,975,953) *
2	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To adjust Payments to Contract Providers to agree with the County Records	** \$ (2,975,953)	(118,877)	\$ (3,094,830)
3	MH 1960	4	C	OTHER ADJUSTMENTS To reclassify Payments to Contract Providers from Other Adjustments based on the County Records in conjunction with adjustment number 1.	\$ (793,076)	170,882	\$ (622,194) *
4	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Other Adjustments to add back FFS costs, and Contrib Sutter MOU	** \$ (622,194)	173,497	\$ (448,697) *
5	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Other Adjustments to eliminate costs of IF PLANT ACQUISITION	** \$ (448,697)	(247,867)	\$ (696,564) *
6	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Other Adjustments to add back Alcohol and Drug Program portion of A-87	** \$ (696,564)	92,135	\$ (604,429)
7	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Other Adjustments to eliminate unsupported Salaries and Benefits of Utilization Review costs	** \$ (604,429)	(58,237)	\$ (662,666)
8	MH1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate Equipment Use Allowance which is a part of A-87	10,928,191	(32,521)	10,895,670 *
9	MH1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To reflect adjustment numbers 1 through 7	** \$ 10,895,670	\$ (159,349)	\$ 10,736,321
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider Sutter-Yuba Mental Health Services				Provider Num 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO REPORTED GROSS COST</b>			
10	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 810,928	\$ (810,928)	\$ 0
11	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	0	0
12	MH 1960	11	C	NON SD/MC ADMINISTRATION	598,301	\$ (598,301)	0
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 1,409,229</u>		<u>\$ 1,409,229</u>
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.			
13	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS			
				To adjust Total Administrative costs to reclassify A-87 from Mode Costs and add Alcohol and Drug portion of A-87 in conjunction with adjustment number 4	** \$ 1,409,229	\$ 449,269	\$ 1,858,498
14	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 1,181,020	\$ 1,181,020
15	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	10,422	10,422
16	MH 1960	11	C	NON SD/MC ADMINISTRATION	0	\$ 667,056	667,056
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 0</u>		<u>\$ 1,858,498</u>
				To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on the gross cost method			
17	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 176,180	\$ (176,180)	\$ 0
18	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	34,566	(34,566)	0
19	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	73,372	\$ (73,372)	0
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 284,118</u>		<u>\$ 284,118</u>
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs below.			
20	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 284,118	\$ (58,237)	\$ 225,881
				To adjust Total Utilization Review Costs to remove unsupported doctors' salaries and benefits			
21	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 0	\$ 108,126	\$ 108,126
22	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	0	47,688	47,688
23	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW	0	\$ 70,068	70,068
Info				TOTAL UTILIZATION REVIEW COSTS	<u>\$ 225,881</u>		<u>\$ 225,881</u>
				To allocate Total Utilization Review Costs between SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on the gross cost method			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
24	MH1960	18	C	<u>ADJUSTMENTS TO REPORTED GROSS COST</u>			
				MODE COSTS (DIRECT SERVICES AND MAA)	\$ 9,234,844	\$ (582,902)	\$ 8,651,942
				To adjust Mode Costs in conjunction with adjustments number 2,4,5,6, and 8			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
25	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$ 1,629,663	\$ (102,615)	\$ 1,527,048
26	MH 1964	4	A	DAY SERVICES (MODE 10)	390,326	(24,578)	365,748
27	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	6,548,454	(400,457)	6,147,997
28	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	573,215	(64,743)	508,472
Info	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	0	0	0
29	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	93,186	9,491	102,677
Info				TOTAL	\$ <u>9,234,844</u>	\$ <u>(582,902)</u>	\$ <u>8,651,942</u>
				To distribute revised Direct Services cost to Other 24 Hour Services, Day Services, Outpatient Services, Outreach Services, MAA, and Support Services based on relative value method			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.		Reported	(Decrease)	Adjusted
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
30	MH 1966A	2	B	TOTAL UNITS-MODE 5-20	4,049	(1)	4,048
31	MH 1966A	2	B	TOTAL UNITS-MODE 10-95	3,991	39	4,030
Info	MH 1966A	2	B	TOTAL UNITS-MODE 15-01	722,083	0	722,083
Info	MH 1966A	2	C	TOTAL UNITS-MODE 15-10	171,000	0	171,000
Info	MH 1966A	2	D	TOTAL UNITS-MODE 15-30	273,819	0	273,819
32	MH 1966A	2	E	TOTAL UNITS-MODE 15-40	520,967	(6)	520,961
33	MH 1966A	2	F	TOTAL UNITS-MODE 15-50	207,001	(75)	206,926
Info	MH 1966A	2	G	TOTAL UNITS-MODE 15-60	843,474	0	843,474
34	MH 1966A	2	H	TOTAL UNITS-MODE 15-70	137,995	4,080	142,075
Info	MH 1966A	2	B	TOTAL UNITS-MODE 15-49 FFS	3,925	0	3,925
Info	MH 1966A	2	C	TOTAL UNITS-MODE 15-69 FFS	8,615	0	8,615
Info	MH 1966A	2	D	TOTAL UNITS-MODE 15-01 FFS	60	0	60
Info	MH 1966A	2	E	TOTAL UNITS-MODE 15-10 FFS	1,065	0	1,065
Info	MH 1966A	2	F	TOTAL UNITS-MODE 15-30 FFS	930	0	930
Info	MH 1966A	2	G	TOTAL UNITS-MODE 15-40 FFS	28,680	0	28,680
Info				TOTAL	<u>2,927,654</u>	<u>4,037</u>	<u>2,931,691</u>
				To adjust the Total Units to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
20	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	563,657	(149,382)	414,275 *
21	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	982,163	193,465	1,175,628 *
22	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	69,139	(10,328)	58,811 *
23	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	53,675	142,138	195,813 *
24	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	6,301	(1,756)	4,545 *
25	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	6,752	3,495	10,247 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	0	0	0 *
26	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	8,235	(3,013)	5,222 *
27	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	15,447	4,027	19,474 *
Info				TOTAL	<u>1,705,369</u>	<u>178,646</u>	<u>1,884,015</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated November 2, 2007. Above adjustments include Phase II.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
28	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 414,275	(21,167)	393,108 *
29	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,175,628	222,357	1,397,985 *
30	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 58,811	(42,779)	16,032 *
31	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 195,813	(127,659)	68,154 *
32	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 4,545	2,292	6,837 *
33	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 10,247	(3,195)	7,052 *
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	-	0 *
34	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,222	2,945	8,167 *
35	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 19,474	(3,987)	15,487 *
Info				TOTAL	<u>1,884,015</u>	<u>28,807</u>	<u>1,912,822</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II.			51,113
							17,041
							68,154
36	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 393,108	21,058	414,166
37	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,397,985	(223,298)	1,174,687
38	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 16,032	42,779	58,811
39	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 68,154	127,659	195,813
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 6,837	0	6,837
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 7,052	0	7,052
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	0	0
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 8,167	0	8,167
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 15,487	0	15,487
				TOTAL	<u>1,912,822</u>	<u>(31,802)</u>	<u>1,881,020</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
40	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	76,016	(31,863)	44,153 *
41	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	230,305	29,557	259,862 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	0	0 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	0	0	0 *
42	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	1,483	(440)	1,043 *
43	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	2,693	501	3,194 *
44	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	363	(130)	233 *
45	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	1,244	146	1,390 *
Info			Info	TOTAL UNITS	<u>312,104</u>	<u>(2,229)</u>	<u>309,875</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contract providers to agree with the State DMH Approved Claims Report dated November 2, 2007 The adjustments do not include Families First (Legal #00120) and North Valley Schools (Legal # 00484)			
46	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 44,153	(7,078)	37,075 *
47	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 259,862	8,801	268,663 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	0	0 *
48	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,043	501	1,544 *
49	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 3,194	(501)	2,693 *
50	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 233	130	363 *
51	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 1,390	(146)	1,244 *
info			Info	TOTAL UNITS	<u>309,875</u>	<u>1,707</u>	<u>311,582</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. The adjustments do not include Families First (Legal #00120) and North Valley Schools (Legal # 00484)			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			



## AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
52	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 37,075	6,931	44,006
53	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 268,663	(9,427)	259,236 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	0	0
54	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,544	(501)	1,043
55	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 2,693	501	3,194
56	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 363	(108)	255
57	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 1,244	108	1,352
Info			Info	TOTAL UNITS	<u>311,582</u>	<u>(2,496)</u>	<u>309,086</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. The adjustments do not include Families First (Legal #00120) and North Valley Schools (Legal # 00484)			
58	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 259,236	(26)	259,210
				To adjust to agree with total units			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Sutter-Yuba Mental Health Services				00058	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
59	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	1,772,051	(179,306)	1,592,745
60	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,320,210	\$ 117,525	\$ 3,437,735
61	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY TOTAL REIMBURSEMENT - COUNTY	\$ 33,767 <u>3,353,977</u>	\$ 2,804 <u>120,330</u>	\$ 36,571 <u>3,474,307 *</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
62	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	805,992	\$ (92,794)	713,198 *
63	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>17,033</u> <u>823,025</u>	\$ (2) <u>(92,796)</u>	<u>17,031</u> <u>730,229</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
64	Sch. 4	8	3	TOTAL EPSDT SGF  To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.	\$ 1,437,273	\$ (18,854)	\$ 1,418,418
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (10/04)

Fiscal Year 2002-2003

County: Sutter-Yuba  
County Code: 58

Legal Entity: Sutter-Yuba Mental Health Services		A	B	C
Legal Entity Number: 00058		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	6,494,869	7,998,948	14,493,817
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(3,094,830)	(3,094,830)
4	Other Adjustments (Provide Detail)		(662,666)	(662,666)
5	Total Costs Before Medi-Cal Adjustments	6,494,869	4,241,452	10,736,321
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			10,736,321
	Administrative Costs (County Only)			
9	SD/MC Administration			1,181,020
10	Healthy Families Administration			10,422
11	Non-SD/MC Administration			667,056
12	Total Administrative Costs			1,858,498
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			108,126
14	Other SD/MC Utilization Review			47,688
15	Non-SD/MC Utilization Review			70,068
16	Total Utilization Review Costs			225,881
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			8,651,942
19	Total Costs - Lines 9 through 18			10,736,321

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (10/04)**

**DEPARTMENT OF MENTAL HEALTH**  
**Fiscal Year 2002-2003**

County: Sutter-Yuba  
County Code: 58

Legal Entity: Sutter-Yuba Mental Health Services		A
Legal Entity Number: 00058		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	8,651,942
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	1,527,048
4	Day Services (Mode 10)	365,748
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,147,997
6	Outreach Services (Mode 45)	508,472
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	102,677
9	Total - Lines 2 through 8	8,651,942

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003County: Sutter-Yuba  
County Code: 58

CR

Legal Entity: Sutter-Yuba Mental Health Services			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,049					
3	Gross Cost		1,527,048	1,527,048					
4	Cost per Unit			377.14					
5	SMA per Unit			473.85					
6	Published Charge per Unit			457.83					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		757					
8A		10/01/02 - 06/30/03		1,895					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02		12					
9A		10/01/02 - 06/30/03		74					
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			1,311					
13	Medi-Cal Costs	07/01/02 - 09/30/02	285,496	285,496					
13A		10/01/02 - 06/30/03	714,684	714,684					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	358,704	358,704					
14A		10/01/02 - 06/30/03	897,946	897,946					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	346,577	346,577					
15A		10/01/02 - 06/30/03	867,588	867,588					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	4,526	4,526					
17A		10/01/02 - 06/30/03	27,909	27,909					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	5,686	5,686					
18A		10/01/02 - 06/30/03	35,065	35,065					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	5,494	5,494					
19A		10/01/02 - 06/30/03	33,879	33,879					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		494,433	494,433					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003County: Sutter-Yuba  
County Code: 58

CR

Legal Entity: Sutter-Yuba Mental Health Services			A	B	C	D	E	F	G
Legal Entity Number: 00058				Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function
				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			3,991					
3	Gross Cost		365,748	365,748					
4	Cost per Unit			91.64					
5	SMA per Unit			115.14					
6	Published Charge per Unit			111.25					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		957					
8A		10/01/02 - 06/30/03		2,515					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			519					
13	Medi-Cal Costs	07/01/02 - 09/30/02	87,703	87,703					
13A		10/01/02 - 06/30/03	230,483	230,483					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	110,189	110,189					
14A		10/01/02 - 06/30/03	289,577	289,577					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	106,466	106,466					
15A		10/01/02 - 06/30/03	279,794	279,794					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		47,563	47,563					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: Sutter-Yuba			CR	CR	CR	CR	CR	CR	
County Code: 58									
Legal Entity: Sutter-Yuba Mental Health Services			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
				01	10	30	40	50	60
1	Allocation Percentage		100.00%	16.69%	5.09%	8.14%	15.50%	6.16%	48.24%
2	Total Units			722,083	171,000	273,819	520,967	207,001	843,474
3	Gross Cost		6,092,702	1,017,147	309,898	496,234	944,134	375,142	2,939,088
4	Cost per Unit			1.41	1.81	1.81	1.81	1.81	3.48
5	SMA per Unit			1.77	2.28	2.28	2.28	2.28	4.23
6	Published Charge per Unit			1.71	2.20	2.20	2.20	2.20	4.23
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		153,142	31,176	24,207	64,309	19,486	109,158
8A		10/01/02 - 06/30/03		400,662	47,879	79,815	208,910	88,781	311,027
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02			973	1,659	7,145	1,788	47,234
9A		10/01/02 - 06/30/03		3,524	785	4,828	21,508	11,072	183,849
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02		1,192	1,297	1,074	1,561	507	1,026
10A		10/01/02 - 06/30/03		2,136	230	1,136	1,987	665	898
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		397	1,495	292	3,485	1,123	1,375
11A		10/01/02 - 06/30/03		2,577	1,414	2,526	5,194	1,000	2,736
12	Non-Medi-Cal Units			158,453	85,751	158,282	206,870	82,579	216,171
13	Medi-Cal Costs	07/01/02 - 09/30/02	848,727	215,720	56,499	43,870	116,545	35,314	380,361
13A		10/01/02 - 06/30/03	2,420,777	564,384	86,770	144,646	378,602	160,895	1,083,775
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	1,050,651	271,061	71,081	55,192	146,625	44,428	461,738
14A		10/01/02 - 06/30/03	2,996,839	709,172	109,164	181,978	476,315	202,421	1,315,644
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	1,030,309	261,873	68,587	53,255	141,480	42,869	461,738
15A		10/01/02 - 06/30/03	2,938,693	685,132	105,334	175,593	459,602	195,318	1,315,644
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	185,546		1,763	3,007	12,949	3,240	164,587
17A		10/01/02 - 06/30/03	610,738	4,964	1,423	8,750	38,975	20,065	536,087
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	226,168		2,218	3,783	16,291	4,077	199,800
18A		10/01/02 - 06/30/03	744,691	6,237	1,790	11,008	49,034	25,244	650,781
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	225,243		2,141	3,650	15,719	3,934	199,800
19A		10/01/02 - 06/30/03	741,403	6,026	1,727	10,622	47,313	24,358	650,781
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	13,299	1,679	2,351	1,946	2,829	919	3,575
21A		10/01/02 - 06/30/03	13,420	3,009	417	2,059	3,601	1,205	3,129
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	16,571	2,110	2,957	2,449	3,559	1,156	4,340
22A		10/01/02 - 06/30/03	16,740	3,781	524	2,590	4,530	1,516	3,799
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	16,144	2,038	2,853	2,363	3,434	1,115	4,340
23A		10/01/02 - 06/30/03	16,291	3,653	506	2,499	4,371	1,463	3,799
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/02 - 09/30/02	16,940	559	2,709	529	6,316	2,035	4,791
29A		10/01/02 - 06/30/03	31,529	3,630	2,563	4,578	9,413	1,812	9,534
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	21,100	703	3,409	666	7,946	2,560	5,816
30A		10/01/02 - 06/30/03	39,240	4,561	3,224	5,759	11,842	2,280	11,573
31	Healthy Families Published Charges	07/01/02 - 09/30/02	20,564	679	3,289	642	7,667	2,471	5,816
31A		10/01/02 - 06/30/03	38,275	4,407	3,111	5,557	11,427	2,200	11,573
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		1,951,726	223,202	155,404	286,850	374,905	149,656	753,249

County: Sutter-Yuba  
County Code: 58

CR

Legal Entity: Sutter-Yuba Mental Health Services			H	I	J	K	L	M	N
Legal Entity Number: 00058			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)			Function	Function	Function	Function	Function	Function	Function
			70						
1	Allocation Percentage		0.18%						
2	Total Units		4,080						
3	Gross Cost		11,057						
4	Cost per Unit		2.71						
5	SMA per Unit		3.41						
6	Published Charge per Unit		3.29						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02	154						
8A		10/01/02 - 06/30/03	629						
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03	175						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units		3,122						
13	Medi-Cal Costs	07/01/02 - 09/30/02	417						
13A		10/01/02 - 06/30/03	1,705						
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	525						
14A		10/01/02 - 06/30/03	2,145						
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	507						
15A		10/01/02 - 06/30/03	2,069						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03	474						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03	597						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03	576						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		8,461						



ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

Fiscal Year 2002-2003

County: Sutter-Yuba  
County Code: 58

County Code: 58			MHS	MHS	MHS	MHS	MHS	MHS	
Legal Entity: Sutter-Yuba Mental Health Services			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)				Function	Function	Function	Function	Function	Function
			49	69	01	10	30	40	
1	Allocation Percentage		100.00%	5.68%	23.98%	0.11%	2.44%	2.13%	65.67%
2	Total Units			3,925	8,615	60	1,065	930	28,680
3	Gross Cost		55,296	3,141	13,258	59	1,348	1,177	36,312
4	Cost per Unit			0.80	1.54	0.98	1.27	1.27	1.27
5	SMA per Unit			2.28	4.23	1.77	2.28	2.28	2.28
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8				755	2,385				7,680
8A	Medi-Cal Units	07/01/02 - 09/30/02		3,065	6,230	60	1,005	660	20,780
9		10/01/02 - 06/30/03							
9A	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
10		10/01/02 - 06/30/03							
10A	Enhanced SD/MC Units	07/01/02 - 09/30/02							180
10B		10/01/02 - 06/30/03							
11	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
11A	Healthy Families (SED) Units	07/01/02 - 09/30/02							40
12		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			105			60	270	
13									
13A	Medi-Cal Costs	07/01/02 - 09/30/02	13,998	604	3,670				9,724
14		10/01/02 - 06/30/03	40,517	2,453	9,587	59	1,272	836	26,310
14A	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	29,320	1,721	10,089				17,510
15		10/01/02 - 06/30/03	84,622	6,988	26,353	106	2,291	1,505	47,378
15A	Medi-Cal Published Charges	07/01/02 - 09/30/02							
16		10/01/02 - 06/30/03							
16A	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
17		10/01/02 - 06/30/03							
17A	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
18		10/01/02 - 06/30/03							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
19		10/01/02 - 06/30/03							
19A	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
20		10/01/02 - 06/30/03							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
21		10/01/02 - 06/30/03							
21A	Enhanced SD/MC Costs	07/01/02 - 09/30/02	228						228
22		10/01/02 - 06/30/03							
22A	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	410						410
23		10/01/02 - 06/30/03							
23A	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
24		10/01/02 - 06/30/03							
24A	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
25		10/01/02 - 06/30/03							
25A	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26		10/01/02 - 06/30/03							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27		10/01/02 - 06/30/03							
27A	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28		10/01/02 - 06/30/03							
28A	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29									
29A	Healthy Families Costs	07/01/02 - 09/30/02							
30		10/01/02 - 06/30/03	51						51
30A	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
31		10/01/02 - 06/30/03	91						91
31A	Healthy Families Published Charges	07/01/02 - 09/30/02							
32		10/01/02 - 06/30/03							
32A	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
33		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		502	84			76	342	(0)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: Sutter-Yuba  
County Code: 58

County Code: 58		CR		CR				
Legal Entity: Sutter-Yuba Mental Health Services		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20	22				
1	Allocation Percentage	100.00%	73.45%	26.55%				
2	Total Units		137,920	76,128				
3	Gross Cost	508,472	373,458	135,014				
4	Cost per Unit		2.71	1.77				
5	Non-Medi-Cal Units		137,920	76,128				
6	Non-Medi-Cal Costs	508,472	373,458	135,014				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: Sutter-Yuba  
County Code: 58

County Code: 58		CR		CR				
Legal Entity: Sutter-Yuba Mental Health Services		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			20	30				
1	Allocation Percentage		100.00%	12.97%	87.03%			
2	Total Units		22,464	168,480				
3	Gross Cost	102,677	13,315	89,362				
4	Cost per Unit		0.59	0.53				
5	Non-Medi-Cal Units (Same as Line 2)		22,464	168,480				
6	Non-Medi-Cal Costs (Same as Line 3)	102,677	13,315	89,362				

## DEPARTMENT OF MENTAL HEALTH

## Fiscal Year 2002-2003

Legal Entity Number: 00058

County: Sutter-Yuba		County Code: 58		REIMBURSEMENT TYPE				PC	Costs				Costs	
Legal Entity: Sutter-Yuba Mental Health Services		A	B	C	D	E	F	G	H	I	J	K		
Legal Entity Number: 00058		S F's 01-09	Mode 55 S F's 11-19 31-39	S F's 21-29	Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)		
1	Medi-Cal Costs	07/01/02 - 09/30/02					285,496	87,703	848,727	1,221,927	13,998	1,235,925		
1A		10/01/02 - 06/30/03					714,684	230,483	2,420,777	3,365,944	40,517	3,406,461		
2	Medi-Cal SMA	07/01/02 - 09/30/02					358,704	110,189	1,050,651	1,519,544	29,320	1,548,864		
2A		10/01/02 - 06/30/03					897,946	289,577	2,996,839	4,184,361	84,622	4,268,983		
3	Medi-Cal P. C.	07/01/02 - 09/30/02					346,577	106,466	1,030,309	1,483,353		1,483,353		
3A		10/01/02 - 06/30/03					867,588	279,794	2,938,693	4,086,074		4,086,074		
4	Medi-Cal N. R.	07/01/02 - 09/30/02												
4A		10/01/02 - 06/30/03												
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02					285,496	87,703	848,727	1,221,927	13,998	1,235,925		
5A		10/01/02 - 06/30/03					714,684	230,483	2,420,777	3,365,944	40,517	3,406,461		
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02					4,526		185,546	190,072		190,072		
6A		10/01/02 - 06/30/03					27,909		610,738	638,647		638,647		
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02					5,686		226,168	231,854		231,854		
7A		10/01/02 - 06/30/03					35,065		744,691	779,756		779,756		
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02					5,494		225,243	230,737		230,737		
8A		10/01/02 - 06/30/03					33,879		741,403	775,283		775,283		
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02												
9A		10/01/02 - 06/30/03												
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02					4,526		185,546	190,072		190,072		
10A		10/01/02 - 06/30/03					27,909		610,738	638,647		638,647		
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02					290,022	87,703	1,034,273	1,411,998	13,998	1,425,996		
11A		10/01/02 - 06/30/03					742,592	230,483	3,031,515	4,004,590	40,517	4,045,107		
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02							13,299	13,299	228	13,527		
12A		10/01/02 - 06/30/03							13,420	13,420		13,420		
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02							16,571	16,571	410	16,981		
13A		10/01/02 - 06/30/03							16,740	16,740		16,740		
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02							16,144	16,144		16,144		
14A		10/01/02 - 06/30/03							16,291	16,291		16,291		
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02												
15A		10/01/02 - 06/30/03												
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02							13,299	13,299	228	13,527		
16A		10/01/02 - 06/30/03							13,420	13,420		13,420		
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03												
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03												
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03												
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03												
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02					290,022	87,703	1,047,572	1,425,297	14,226	1,439,523		
21A	(Excludes Refugees)	10/01/02 - 06/30/03					742,592	230,483	3,044,935	4,018,010	40,517	4,058,527		
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03												
23	Healthy Families Cost	07/01/02 - 09/30/02							16,940	16,940		16,940		
23A		10/01/02 - 06/30/03							31,529	31,529	51	31,580		
24	Healthy Families SMA	07/01/02 - 09/30/02							21,100	21,100		21,100		
24A		10/01/02 - 06/30/03							39,240	39,240	91	39,331		
25	Healthy Families P. C.	07/01/02 - 09/30/02							20,564	20,564		20,564		
25A		10/01/02 - 06/30/03							38,275	38,275		38,275		
26	Healthy Families N. R.	07/01/02 - 09/30/02												
26A		10/01/02 - 06/30/03												
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02							16,940	16,940		16,940		
27A		10/01/02 - 06/30/03							31,529	31,529	51	31,580		
Less: Patient and Other Payor Revenues														
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02							15,652	15,652		15,652		
28A		10/01/02 - 06/30/03							48,409	48,409		48,409		
29	Enhanced SD/MC (Children) Revenues													
30	Enhanced SD/MC (Refugees) Revenues													
31	Healthy Families Revenues													
Total Expenditures from MAA (Mode 55)														
Medi-Cal Eligibility Factor (Average)														
Revenue - MAA														
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02					290,022	87,703	1,031,921	1,409,645	14,226	1,423,871		
35A		10/01/02 - 06/30/03					742,592	230,483	2,996,526	3,969,601	40,517	4,010,119		
36	Net Due - Enhanced SD/MC (Refugees)													
37	Net Due - Healthy Families	07/01/02 - 09/30/02							16,940	16,940		16,940		
37A		10/01/02 - 06/30/03							31,529	31,529	51	31,580		
Amount Negotiated Rates Exceed Costs														
38	SD/MC (Includes Children)	07/01/02 - 09/30/02												
38A		10/01/02 - 06/30/03												
39	Enhanced SD/MC (Refugees)													
40	Healthy Families	07/01/02 - 09/30/02												
40A		10/01/02 - 06/30/03												



**SUTTER\_YUBA COUNTY  
MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

**FINDING 1: POOR FINANCIAL RECORDS**

Our examination disclosed that county has poor recordkeeping practice of its transactions. In the mental health environment that is governed by complex State and Federal rules and regulations, the importance of maintaining accurate records of financial transactions should be a top priority. The County maintained volumes of financial data but is not able of supporting data reported on SD/MC cost report to those records. The cost report which is a critical tool used for the settlement of mental health financial transactions relies heavily on the accuracy of financial data and good recordkeeping. In general, business organizations that maintain good financial records succeed while those that do not fail.

**AUDIT AUTHORITY**

1. 42 Code of Federal Regulations (CFR) 413.20 & 413.24
2. Center for Medicare and Medicaid (CMS) 15-1, Section 2304

**RECOMMENDATION**

We recommend that County should exercise due diligence to ensure it maintains ~~complete and accurate financial data related to transactions used in preparing and~~ claiming State (SGF) and Federal Financial Participation (FFP) incurred in providing mental health services to Medicaid beneficiaries. County should develop a good tracking system to ensure accurate and complete count of units of service and accounting for costs incurred to provide mental health services are maintained.

**AUDITEE RESPONSE**

We agree that our financial records need to be better organized to support our cost reports. We appreciate the patience of the auditors as we retrieved necessary records. Due to staff turn over, the individuals who prepared the audited cost report are no longer employees of Sutter-Yuba Mental Health Services. Sutter-Yuba Mental Health Services brought back a retired employee under contract to assist us in organizing the records associated with the cost report that was the subject of this audit. The auditors provided several constructive suggestions that we intend to implement with the assistance of the previously mentioned retired employee with the goal of improving this process for our benefit and for the benefit of future DMH auditors.

**FINDING 2: NORTH VALLEY SCHOOLS AND VICTOR COMMUNITY**

Our examination disclosed that North Valley Schools did not submit annual cost report to the State. The Welfare and Institution Code (WIC) Section 5718(c) requires mental health facilities, clinics and programs to submit fiscal year-end cost report December 31 following the fiscal year end. The contract with Victor Community states that the

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"Provider shall submit a cost report for the period covered by this agreement. Said cost report shall comply with the requirements set forth in the cost report and Financial Reporting System (CFRS) as published by the State Department of Mental Health." Per statement from county staff, North Valley Schools activities were combined with Victor Community Center and a single cost report was supposed to be filed bearing Victor Community' identity. However, the contract agreement between Victor Community and the County states clearly that "Provider, meaning Victor Community, shall not assign this agreement without County Mental Health's prior written consent," and there appears to be no documented written consent. Furthermore Victor Community cost report did not report Mode 10, Service Function 85 which the County claimed on behalf of services provided by North Valley Schools. Also, North Valley Schools Schedule of Published Charges did not show Mode 10, Service Function 85 as part of mental health services provided by North Valley for the fiscal year 2002-2003.

There were no audit adjustments made for North Valley Schools, because there were no reported total units of service and total costs since it did not file year-end cost report.

**AUDIT AUTHORITY**

1. 42 Code of Federal Regulations (CFR) 413.20
2. Center for Medicare and Medicaid (CMS) 15-1, Section 2304
3. Welfare and Institution Code (WIC) Section 5718(c)

**RECOMMENDATION**

We recommend that county should require and enforce the submission of separate cost report for contract providers that have legal entity numbers to ensure proper compliance with department's policies and County's own contract. The non submission of separate cost report for a legal entity that has a relationship with another legal entity creates the problem of proper accountability and appears to be in violation of Department's policy.

**AUDITEE RESPONSE**

We agree that our financial records need to be better organized to support our cost reports. We appreciate the patience of the auditors as we retrieved necessary records. Due to staff turn over, the individuals who prepared the audited cost report are no longer employees of Sutter-Yuba Mental Health Services. Sutter-Yuba Mental Health Services brought back a retired employee under contract to assist us in organizing the records associated with the cost report that was the subject of this audit. The auditors provided several constructive suggestions that we intend to implement with the assistance of the previously mentioned retired employee with the goal of improving this process for our benefit and for the benefit of future DMH auditors.

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**FINDING 3: FAMILIES FIRST COST REPORT**

Our examination disclosed that Families First did not submit annual cost report to the State. The Welfare and Institution Code (WIC) Section 5718(c) requires mental health facilities, clinics and programs to submit fiscal year-end cost report December 31 following the fiscal year end. Also, the contract with the County states clearly that "Contractor will provide Mental Health with all information required by the Short-Doyle Medi-Cal Program for the reimbursement of services provided." The contract states further, that "the contractor shall provide the Director an annual audit prepared by a Public Accountant or Certified Public Accountant." The County and Contractor appear to be in violation of both federal and state regulations that mandates the submission of annual cost report.

**AUDIT AUTHORITY**

1. 42 Code of Federal Regulations (CFR) 413.20
2. 42 U.S.C. § 1395g
3. Center for Medicare and Medicaid (CMS) 15-1, Section 2304

**RECOMMENDATION**

We recommend that the County should exercise diligence to ensure that Contract Provider should submit annual cost report in order to be properly reimbursed for the cost of providing SD/MC Medi-Cal services.

**AUDITEE RESPONSE**

We will address this problem by sending letters to providers that require cost reports at the end of each fiscal year reminding them of this requirement and will also provide them with the cost report template spreadsheet to ensure all reports are consistent.

**FINDING 4: UTILIZATION REVIEW COSTS**

Our examination disclosed that county did not properly report its Utilization costs. It appears that County reported federal financial participation (FFP) amount as the gross cost for providing utilization services. The amount that should be reported as Utilization cost is the gross amount of the costs incurred performing UR services.

**AUDIT AUTHORITY**

1. 42 Code of Federal Regulations (CFR) 413.20
2. Center for Medicare and Medicaid (CMS) 15-1, Section 2304
3. DMH Letter No: 05 -11



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**RECOMMENDATION**

We recommend that County should exercise due diligence to ensure that it accounted for properly the cost of conducting activities related to utilization review. The cost of utilization review that should be reported on MH1960 is not the FFP portion of the UR cost.

**AUDITEE RESPONSE**

We appreciate understanding that in FY 2002/03 we unintentionally under-reported cost associated with utilization review and will ensure the full cost of this activity is reported in future cost reports.

**FINDING 5: ADMINISTRATION COST ALLOCATION**

Our examination disclosed that administrative cost allocation excluded health families administration cost. The administration costs components are SD/MC Administration; Healthy Families Administration and Non SD/MC Administration cost.

**AUDIT AUTHORITY**

1. 42 Code of Federal Regulations (CFR) 413.20
2. Center for Medicare and Medicaid (CMS) 15-1, Section 2304
3. DMH Letter No: 05 -10

**RECOMMENDATION**

We recommend that the County should properly allocate administration cost among three components of this cost center. The SD/MC administration and Healthy Families administration are governed by different reimbursement regulations, and commingling their costs will distort the allocation mechanism.

**AUDITEE RESPONSE**

We will ensure that future cost reports appropriately allocate administrative costs associated with Healthy Families. We thank the auditors for bring this to our attention.